4. La même objection peut être formulée à l'égard du niveau de sécurité, objection qui revêt ici même un caractère fondamental.

Abstraction faite de ces objections découlant de la méthode même, on doit douter de ses possibilités d'application puisque le résultat obtenu avec elle, ne remplit pas les conditions du contrôle comptable. En effet, une conclusion qui se refère uniquement aux erreurs dues à la comptabilisation des montants trop élevés n'a pas de sens pour la plupart des contrôles.

Une exception pourrait être faite pour certains contrôles de fraudes. C'est d'ailleurs sur ce point que M. De Wolff a axé son exposé. Mais, c'est précisément dans ce genre de contrôle que l'introduction d'un niveau de sécurité devient très délicat étant donné qu'il est impossible de calculer par avance les dommages résultant d'une conclusion erronée éventuelle d'une part, et le caractère alternatif des contre-mesures à prendre d'autre part. Ensuite, quel que soit le contrôle à effectuer, les peines et frais de préparation de l'échantillon sont perdus dès qu'une seule erreur est trouvée, car dans cette éventualité, toute la méthode doit être abandonnée. D'autres critiques d'ordre secondaire ont été encore formulées.

La critique conduit à une analyse plus générale de l'acceptation du caractère probabilistique inhérent à toutes les conclusions fondées sur l'emploi des méthodes d'échantillonnage. On peut affirmer que ce caractère ne peut être transformé en un facteur calculable que si les échantillons prélevés dans une seule et même unité économique sont très nombreux. En outre, on devra avoir au moins une idée globale des conséquences d'une conclusion erronée.

Cette condition est remplie dans le contrôle de qualité dans l'industrie, mais non pas dans l'expertise-comptable.

La conclusion finale, à laquelle aboutit l'auteur, est que la méthode de M. De Wolff est inutilisable pour le but indiqué, du moins en ce qui concerne l'expert-comptable (public). Elle peut toutefois constituer un point de départ à d'autres méthodes, plus compatibles avec les exigences des experts-comptables.

SUMMARY

A METHOD OF TESTCHECKS TO BE USED IN AUDITING

Testchecks are being successfully applied in more and more fields. In some countries they are reckoned among the acknowledged audit techniques. Not so in The Netherlands however, where it is generally thought that no auditor can give a verdict in accordance with his professional responsibility, that is based on testchecks. Though in the former countries and especially in the U.S.A. many attempts at a scientific justification have been published of late, the Netherlands conceptions have remained unchanged. One of the reasons why this audit technique is not considered practicable is that in its customary form it only gives information on the numbers of mistakes made in the accounts of a certain firm, not on the amounts involved.

Professor P. de Wolff of the Municipal University of Amsterdam has devised a method of testchecking which does not have this drawback. He defines a mistake as an item which has been entered too high. Mistakes of that kind are traced as follows: All entries of which the amount exceeds a certain limit are submitted to a complete check. The other entries are only checked in parts. If in neither category a mistake is found, the conclu-

sion is that the total amount of mistakes that may be present will not exceed a certain amount. The latter is a fraction of the total amount of all the entries together, fixed beforehand. The conclusion only applies to a certain probability also decided on beforehand. If a mistake is found, the statistical conclusion is omitted, a complete audit taking the place of the testcheck.

In order to apply this method it is therefore only necessary to know the demarcation of the two strata and the size of the testcheck. For an optimum application one must know the set of values of these, that renders the number of entries actually to be checked as small as possible.

De Wolff indicates that this set of values depends on 1. The number of entries in the accounts to be examined. 2. the frequency function of the amounts of the entries. 3. the fraction of mistakes permitted. 4. the level of significance.

Whether this method can be applied depends in the first place on the openness to the four basic data.

1. The number of entries can be found in a simple way.
2. Determination of the frequency function may on the other hand be a tiresome job. De Wolff suggests that this function might well be always the same in analogeous cases. Empirical investigations are being made into this.
3. The fraction of mistakes to be permitted must be chosen by the auditor. It is here that the first difficulties as regards principle arise. It does not appear that the introduction of a margin of that kind is to be rejected in all cases. Which does not mean however that this margin may be deduced from the audit theory in an objective and quantifiable way.
4. This objection also applies to the level of significance and is in this case of an even more fundamental character.

Apart from the objections inherent to this method its usefulness is doubted because the results do not meet the requirements of the audit. For most audits a conclusion that exclusively bears on mistakes, consisting of entries that are too high, serves no purpose, except perhaps in certain audits connected with frauds, and on this De Wolff concentrates his argument. But it is in these very cases that the introduction of a level of significance is a precarious matter in view of the incalculability of the damage that may be done in the case of an erroneous verdict and of the alternative character of the counter-measures to be taken. Moreover there is in all these kinds of checks the drawback of the sacrifices made in preparing the testchecks being lost as soon as one single mistake is discovered, for in that case the whole method is abandoned. By the side of this some additional objections are mentioned.

This criticism leads to a more general consideration on the acceptability of the characteristic of probability which attaches to verdicts based on testchecks. It is alleged that this probability can only be turned into a calculable fact if testchecks are made very frequently within the same economic unit. Moreover there will have to exist at least a broad insight into the consequences of inaccurate conclusions. These conditions have been fulfilled in the industrial check on quality, but not in auditing.

The final conclusion is that De Wolff's method is impracticable for the purpose mentioned, at least for the public accountant. It may however be the starting point for the devising of other methods, that better meet the requirements of the auditors.